

**CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana**

**General Purpose Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 2013**

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C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Accountant's Compilation Report		2
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups - December 31, 2013	A	4
Governmental Fund Type - General Fund:		
Statement of Revenues, Expenditures, and Changes in Fund Balance	B	5
	<u>Schedule</u>	<u>Page No.</u>
Schedule of Compilation Findings	1	6
Schedule of Prior Year Compilation Findings	2	7
Corrective Action Plan		8

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A PROFESSIONAL CORPORATION

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Accountant's Compilation Report

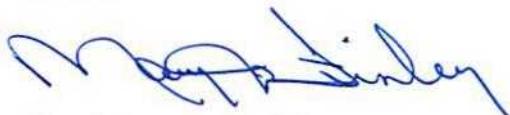
BOARD OF COMMISSIONERS
CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Caldwell Parish Fire Protection Board, District No. 1 as of December 31, 2013, and for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Caldwell Parish Fire Protection Board, District No. 1 financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



West Monroe, Louisiana
March 14, 2014

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

**CALDWELL PARISH FIRE
 PROTECTION BOARD, DISTRICT NO. 1
 Columbia, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 2013

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents	\$13,682		\$13,682
Receivables	2,801		2,801
Buildings and equipment		<u>\$1,588,575</u>	<u>1,588,575</u>
TOTAL ASSETS	<u><u>\$16,483</u></u>	<u><u>\$1,588,575</u></u>	<u><u>\$1,605,058</u></u>
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	<u>\$3,110</u>		<u>\$3,110</u>
Fund Equity:			
Investment in general fixed assets		\$1,588,575	1,588,575
Fund balance - unassigned	<u>13,373</u>		<u>13,373</u>
Total Fund Equity	<u><u>13,373</u></u>	<u><u>1,588,575</u></u>	<u><u>1,601,948</u></u>
TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$16,483</u></u>	<u><u>\$1,588,575</u></u>	<u><u>\$1,605,058</u></u>

See Accountant's compilation report.

Statement B

**CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 2013**

REVENUES

Sales taxes	\$25,036
Intergovernmental revenue -	
State funds - fire insurance rebate	16,920
Local funds	9,600
Use of money and property	1
Miscellaneous revenues	<u>30,874</u>
Total revenues	<u>82,431</u>

EXPENDITURES

Current - public safety:	
Operating services	49,275
Material and supplies	4,626
Travel and other charges	3,577
Capital outlay	<u>35,000</u>
Total expenditures	<u>92,478</u>

**EXCESS (Deficiency) OF REVENUES
OVER EXPENDITURES**

(10,047)

FUND BALANCE AT BEGINNING OF YEAR

23,420

FUND BALANCE AT END OF YEAR

\$13,373

See Accountant's compilation report.

CALDWELL PARISH FIRE DISTRICT NO. 1
Columbia, Louisiana

Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2013

A. SUMMARY OF COMPILATION RESULTS

1. The compilation report expresses no opinion on the general purpose financial statements of the Caldwell Parish Fire District No. 1.
2. Two instances of noncompliance material to the financial statements of the Caldwell Parish Fire District No. 1 was disclosed during the compilation.
3. No significant deficiencies relating to the compilation of the financial statements are reported in the Accountant's Compilation Report.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

**13-01 Need to Comply with Article VII, Section 14
of the Louisiana Constitution**

Finding: Article VII, Section 14 of the Louisiana Constitution prohibits the fire district from donating funds or things of value to any person, association, or corporation, public or private. During the course of my compilation I noted that during the compilation period the fire district paid numerous personal electric bills for an employee.

Recommendation: The fire district should discontinue the practice of paying personal bills for employees in violation of the Constitution.

13-02 Compliance With IRS Regulations

Finding: The fire district has one employee and have not withheld any taxes from his pay. IRS regulations require the fire district to withhold taxes and submit monthly or quarterly. The fire district has not withheld any taxes during the year.

Recommendation: The fire district should start withholding taxes immediately and submit any reports required by the IRS.

**CALDWELL PARISH FIRE DISTRICT NO. 1
Columbia, Louisiana**

**Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2013**

There were no findings reported in the compilation for the year ending December 31, 2012.

Caldwell Parish Fire Protection District 1
P.O. Box 1078
Columbia, LA 71418
March 14, 2014

To: Legislative Auditor

Re: 13-01 Payment of Maintenance Employee's Personal Shop Electric Bill

The Fire Board does not have a fire truck maintenance shop. The employee was using his personal shop almost exclusively for fire truck maintenance and repairs. The Fire Board felt it was appropriate to pay for the electrical power. When the Fire Board was informed that this practice is illegal, we terminated it immediately.

Re: 13-02 Failure to Pay Withholding Taxes on Employee

The board tried several methods and procedures to set up withholding for the employee throughout the year without success. Fortunately, we found a local person experienced in the field that we contracted to help the board secretary set up Quick Books on the computer. This will allow us to withhold and report both federal and state taxes for the employee. We began using this program March 2014.

Sincerely,



Kenny Dannenh

President

Caldwell Parish Fire Protection District 1